

RECORDATION NO. 24592-F FILED

MAY 17 '06 2:41 PM

SURFACE TRANSPORTATION BOARD

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OF COUNSEL
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May 17, 2006

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Termination of Lease, dated as of April 26, 2006, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document is a complete termination and relates to the Memorandum of Schedule #1 to Full Service Master Lease Agreement previously filed with the Board under Recordation Number 24592.

The name and address of the party to the enclosed document are:

Lessor: Midwest Railcar Corporation
3 Professional Park Drive, Suite B
Maryville, IL 62062

[Lessee: MHF-LS Equipment, Inc
800 Cranberry Woods Drive, Suite 450
Cranberry Township, PA 16066]

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed document is:

20 gondola cars within the series MRMX 1032 - MRMX 7109
as more particularly set forth in the equipment schedule attached to the document.

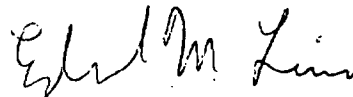
A short summary of the document to appear in the index is:

Memorandum of Termination of Lease.

Also enclosed is a check in the amount of \$34.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Edward M. Luria".

Edward M. Luria

RWA/sem
Enclosures

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MEMORANDUM OF TERMINATION OF LEASE SURFACE TRANSPORTATION BOARD

Midwest Railcar Corporation, an Illinois corporation (the "Lessor"), for good and valuable consideration the receipt and sufficiency of which is acknowledged, terminates and releases its rights and interests (including without limitation any rights and interests as lessor and any security interests, liens, chattel mortgages, and other rights and interests as secured party) in and to, or pursuant to, Schedule #1 dated July 31, 2003 to the Full Service Master Lease Agreement dated July 31, 2003, each by and between Lessor, as lessor, and MHF-LS Equipment, Inc., as lessee, (collectively, the "Lease") pursuant to which Lease the Lessor leased to the Lessee twenty (20) Thrall-built, 4000 c.f., 100-ton flat bottom gondolas with 263,000 lb. GRL; AAR Car Type Code J301 with the reporting marks as specifically listed on Schedule A attached hereto.

The Lease was recorded with the Surface Transportation Board on September 17, 2003 under Recordation No. 24592.

Dated as of this 26th day of April, 2006.

MIDWEST RAILCAR CORPORATION

By: Richard M. Folio
Richard M. Folio
Executive Vice President

STATE OF Illinois
County OF Madison) SS:

I, a Notary Public in and for said City/County, in the State aforesaid, DO HEREBY CERTIFY that Richard M. Folio of Midwest Railcar Corporation, personally known to me or to be the same person whose name is subscribed to the foregoing instrument, appeared before me this day in person and acknowledged that he or she signed said instrument as the free and voluntary act of Midwest Railcar Corporation for the uses and purposes therein set forth.

Given my hand and notarial seal this 26th day of April, 2006.

Michelle Nation
Notary Public

My Commission Expires:



Schedule A

DESCRIPTION OF EQUIPMENT

Twenty (20) Thrall-built, 4000 c.f., 100-ton flat bottom gondolas with 263,000 lb. GRL; AAR Car Type Code J301 with the following reporting marks:

MRMX 1032
MRMX 1041
MRMX 1048
MRMX 1062
MRMX 1087
MRMX 1150
MRMX 1247
MRMX 2010
MRMX 2070
MRMX 3032
MRMX 3037
MRMX 3054
MRMX 4039
MRMX 4068
MRMX 6050
MRMX 6100
MRMX 7011
MRMX 7052
MRMX 7079
MRMX 7109